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First Edition.

ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS.

SUMMARY OF THE FINANCIAL POSITION

From 1937–1938 (Accounts)

To 1939–1940 (Budget)

AS LAID BEFORE THE LEGISLATURE, 1939.

FINANCE DEPARTMENT,
FORT ST. GEORGE,
20th February 1939.

C. E. JONES,
Secretary to the Government of Madras.

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Revenue. (1)	For details *vide* statement. (2)	Accounts, 1937–1938. (3)	Budget Estimate, 1938–1939. (4)	Revised Estimate, 1938–1939. (5)	Budget Estimate, 1939–1940. (6)
Revenue.		RS.	RS.	RS.	RS.
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	18,75,000	20,55,000	22,95,000	24,15,000
LAND REVENUE ..	A	4,95,89,950	4,99,21,000	4,87,29,600	4,99,57,300
PROVINCIAL EXCISE ..	A	4,03,07,316	3,88,92,700	3,68,34,200	3,55,03,700
STAMPS	A	1,92,69,167	1,86,00,700	1,66,78,200	1,67,23,600
FOREST	A	50,45,597	45,08,200	45,27,600	44,66,400
REGISTRATION	A	33,29,070	37,03,100	31,68,100	31,74,100
RECEIPTS UNDER MOTOR VEHICLES ACTS ..	A	53,95,207	54,65,600	80,59,500	82,91,300
OTHER TAXES AND DUTIES	A	2,87,397	3,07,500	2,35,700	18,34,400
TOTAL—PRINCIPAL HEADS ..		12,50,98,704	12,34,53,800	12,05,27,900	12,23,65,800
IRRIGATION (NET) ..	A	1,84,75,971	1,88,34,700	2,00,60,600	2,05,13,200
INTEREST RECEIPTS ..	A	19,53,673	20,88,000	20,50,800	23,03,400
CIVIL ADMINISTRATION ..	A	82,67,968	81,36,200	1,25,53,600	85,01,400
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
CIVIL WORKS ..	A	23,63,242	26,88,400	29,16,100	30,79,200
RECEIPTS FROM ELECTRIC SCHEMES (NET) ..	A	17,53,063	21,66,100	19,67,500	30,79,600
MISCELLANEOUS ..	A	21,48,911	24,54,000	22,42,100	25,02,000
TOTAL—REVENUE ..	A	16,00,61,532	15,98,21,200	16,23,18,600	16,23,44,600
EXCESS OF EXPENDITURE OVER REVENUE OR **Deficit**	A	..	..	..	17,27,000
GRAND TOTAL		16,00,61,532	15,98,21,200	16,23,18,600	16,40,71,600

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Expenditure on revenue account. (7)	For details *vide* statement. (8)	Accounts, 1937–1938. (9)	Budget Estimate, 1938–1939. (10)	Revised Estimate, 1938–1939. (11)	Budget Estimate, 1939–1940. (12)
Expenditure on Revenue Account.		RS.	RS.	RS.	RS.
DIRECT DEMANDS ON THE REVENUE	B	1,80,67,568	1,80,51,700	2,09,39,900	2,04,85,200
IRRIGATION	B	1,31,64,223	1,23,05,200	1,27,44,400	1,28,97,900
DEBT SERVICES	B	— 44,06,734	— 29,99,900	— 42,09,200	— 36,60,300
CIVIL ADMINISTRATION ..	B	10,44,47,636	10,59,76,900	10,44,84,300	10,50,74,200
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
CIVIL WORKS	B	1,24,12,835	1,24,59,300	1,33,49,900	1,37,46,300
INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES.	B	14,03,133	18,09,000	18,99,400	22,55,500
MISCELLANEOUS	B	1,32,06,940	1,22,06,500	1,28,66,800	1,32,72,800
TOTAL—EXPENDITURE ON REVENUE ACCOUNT ..	B	15,82,95,601	15,98,08,700	16,20,75,500	16,40,71,600
EXCESS OF REVENUE OVER EXPENDITURE OR **Surplus** ..	B	17,65,931	12,500	2,43,100	..
GRAND TOTAL ..		16,00,61,532	15,98,21,200	16,23,18,600	16,40,71,600

Receipts. (1)	For details *vide* statement. (2)	Accounts, 1937–1938. (3)	Budget Estimate, 1938–1939. (4)	Revised Estimate, 1938–1939. (5)	Budget Estimate, 1939–1940. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	17,65,931	12,500	2,43,100	..
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	1,64,02,900	1,75,00,000	1,51,29,300	1,50,00,000
FLOATING DEBT (NET INCURRED)	C	..	..	..	..
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED)	C	..	..	..	..
UNFUNDED DEBT (NET INCURRED)	C	26,65,246	21,52,000	15,89,000	25,89,000
DEPOSITS AND ADVANCES (NET)	C	..	..	..	45,59,000
TOTAL DEBT, DEPOSITS AND ADVANCES		1,90,68,146	1,96,52,000	1,67,18,300	2,21,48,000
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) ..	C	..	..	..	..
REMITTANCES (NET) ..	C	9,86,279	..	..	..
Total—Receipts ..		**2,18,20,356**	**1,96,64,500**	**1,69,61,400**	**2,21,48,000**
Opening Cash Balance ..		**1,25,75,091**	**1,09,88,391**	**1,36,87,023**	**55,10,023**
Grand Total ..		**3,43,95,447**	**3,06,52,891**	**3,06,48,423**	**2,76,58,023**

Disbursements. (1)	For details *vide* statement. (2)	Accounts, 1937–1938. (3)	Budget Estimate, 1938–1939. (4)	Revised Estimate, 1938–1939. (5)	Budget Estimate, 1939–1940. (6)
		RS.	RS.	RS.	RS.
Excess of Expenditure over Revenue	A	..	...	..	17,27,000
Capital Accounts not charged to Revenue.					
68. Construction of Irrigation, etc., Works ..	C	20,18,892	8,49,600	9,13,500	5,99,500
72. Capital outlay on Industrial Development ..	C	— 1,30,446	— 1,28,200	— 1,47,200	20,000
79. Capital outlay on Electric Schemes ..	C	1,02,72,747	97,38,300	1,09,23,100	62,53,300
81. Capital account of Civil Works outside the Revenue account ..	C	15,91,577	16,97,200	15,39,900	22,30,200
83. Payments of Commuted value of Pensions ..	C	..	12,69,000	11,15,900	30,700
Total—Capital Account Disbursements		1,37,52,770	1,34,25,900	1,43,45,200	91,33,700
Debt, Deposits and Advances.					
Permanent debt (discharged)	C	..	2,50,000	75,000	1,50,000
Floating Debt (net discharged)	C	..	..	..	..
Loans from the Central Government (net discharged)	C	6,77,799	5,60,800	5,60,800	5,86,300
Deposits and Advances (net)	C	39,69,940	16,20,300	21,06,200	..
Total—Debt, Deposits and Advances		46,47,739	24,31,100	27,42,000	7,36,300
Loans and Advances by the Provincial Government (net advances)	C	23,07,915	82,98,400	79,01,200	1,16,74,200
Remittances (net)	C	..	40,000	1,50,000	10,000
Total—Disbursements ..		**2,07,08,424**	**2,41,95,400**	**2,51,38,400**	**2,32,81,200**
Closing Cash Balance ..		**1,36,87,023**	**64,57,491**	**55,10,023**	**43,76,823**
Grand Total ..		**3,43,95,447**	**3,06,52,891**	**3,06,48,423**	**2,76,58,023**

Major Head number. (1)	Major Head. (2)	Accounts, 1937–1938. (3)	Revised Estimate, 1938–1939. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1938–1939. (5)	Budget Estimate, 1939–1940. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1938–1939. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	Taxes on Income other than Corporation Tax.	18,75.000	22,95,000	+ 2,40,000	24,15,000	+ 1,20,000
V	Salt	..	..	..	..	..
VII	Land Revenue ..	4,95,89 950	4,87,29,600	— 11,91,400	4,99,57,300	+12,27,700
VIII	Provincial Excise ..	4,03,07,316	3,68,34,200	—20,58,500	3,55,03,700	—13,30,500
IX	Stamps	1,92,69,167	1,66,78,200	— 19,22,500	1,67,23,600	+ 45,400
X	Forest	50,45,597	45,27,600	+ 19,400	44,66,400	— 61,200
XI	Registration	33,29,070	31,68,100	— 5,35,000	31,74,100	+ 6,000
XII	Receipts under Motor Vehicles Acts ..	53,95,207	80,59,500	+ 25,93,900	82,91,300	+ 2,31,800
XIII	Other Taxes and Duties.	2,87,397	2,35,700	— 71,800	18,34,400	+15,98,700
	Total—A ..	12,50,98,704	12,05,27,900	—29,25,900	12,23,65,800	+ 18,37,900
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—					
	Gross Receipts ..	1,45,22,769	1,53,59,400	..	1,56,26,800	+ 2,67,400
	Deduct—Working Expenses	— 43,43,951	— 38,13,100	..	—37,77,500	+ 35,600
XVIII	Net Receipts	1,01,78,818	1,15,46,300	+11,00,600	1,18,49,300	+ 3,03,000
	Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	82,97,153	85,14,300	+ 1,25,300	86,63,900	+ 1,49,600
	Total—C ..	1,84,75,971	2,00,60,600	+12,25,900	2,05,13,200	+ 4,52,600
	D. Debt Services.					
XX	Interest	19,53,673	20,50,800	— 37,200	23,03,400	+ 2,52,600
	Total—D ..	19,53,673	20,50,800	— 37,200	23,03,400	+ 2,52,600
	F. Civil Administration.					
XXI	Administration of Justice	15,71,015	15,55,800	— 1,22,700	17,19,900	+ 1,64,100
XXII	Jails and Convict Settlements ..	6,26,139	6,03,500	— 57,800	5,82,700	— 20,800
XXIII	Police	6,39,921	5,59,300	— 61,100	6,82,100	+ 1,22,800
	Carried over ..	28,37,075	27,18,600	—2,41,600	29,84,700	+ 2,66,100

Major Head number. (1)	Major Head. (2)	Accounts, 1937–1938. (3)	Revised Estimate, 1938–1939. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1938–1939. (5)	Budget Estimate, 1939–1940. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1938–1939. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	28,37,075	27,18,600	— 2,41,600	29,84,700	+ 2,66,100
	F. Civil Administration —*cont.*					
XXIV	Ports and Pilotage ..	..	42,55,000	+42,55,000	..	—42,55,000
XXVI	Education	8,02,767	7,54,900	+ 5,600	7,59,500	+ 4,600
XXVII	Medical	10,97,578	10,53,300	+ 1,50,500	10,45,400	— 7,900
XXVIII	Public Health ..	3,01,580	2,62,400	— 49,700	2,83,500	+ 21,100
XXIX	Agriculture	3,36,664	3,25,600	+ 33,100	3,36,400	+ 10,800
XXX	Veterinary	96,190	1,05,000	+ 2,500	1,14,800	+ 9,800
XXXI	Co-operation	3,95,641	4,29,000	— 6,000	4,23,000	— 6,000
XXXII	Industries	16,94,635	19,25,600	+ 2,18,200	18,35,100	— 90,500
XXXVI	Miscellaneous Departments	7,05,838	7,24,200	+ 52,800	7,19,000	— 5,200
	Total—F. ..	82,67,968	1,25,53,600	+ 44,20,400	85,01,400	—40,52,200
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	Civil Works	23,63,242	29,16,100	+ 2,27,700	30,79,200	+ 1,63,100
XL	Receipts from Electric Schemes— Gross Receipts ..	31,14,314	42,54,300	+ 3,11,400	53,37,900	+10,83,600
	Deduct—Working Expenses ..	— 13,61,251	— 22,86,800	— 5,10,000	—22,58,300	+ 28,500
	Net Receipts ..	17,53,063	19,67,500	— 1,98,600	30,79,600	+11,12,100
	Total—H. ..	41,16,305	48,83,600	+ 29,100	61,58,800	+12,75,200
	J. Miscellaneous.					
XLIV	Receipts in aid of Superannuation ..	2,57,572	2,64,100	+ 22,000	2,35,200	— 28,900
XLV	Stationery and Printing	4,24,406	3,84,300	— 33,500	3,75,300	— 9,000
XLVI	Miscellaneous ..	14,66,933	15,93,700	— 2,03,400	18,91,500	+ 2,97,800
	Total—J. ..	21,48,911	22,42,100	— 2,14,900	25,02,000	+ 2,59,900
	TOTAL—Revenue ..	**16,00,61,532**	**16,23,18,600**	**+ 24,97,400**	**16,23,44,600**	**+ 26,000**
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	**17,27,000**	..
	GRAND TOTAL ..	**16,00,61,532**	**16,23,18,600**		**16,40,71,600**	

Major Head number.	Major Head.	Accounts, 1937–1938.			Revised Estimate, 1938–1939.			Increase (+) or decrease (—) as compared with Budget Estimate, 1938–1939.	Budget Estimate, 1939–1940.			Increase (+) or decrease (—) as compared with Revised Estimate, 1938–1939.	Number of Demands for Grants.
		Charged.	Voted.	Total.	Charged.	Voted.	Total.		Charged.	Voted.	Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
7	LAND REVENUE	1,05,950	25,24,711	26,30,661	86,200	24,97,800	25,84,000	+ 1,12,000	93,900	24,45,600	25,39,500	— 44,500	I
8	PROVINCIAL EXCISE ..	1,56,402	32,11,856	33,68,258	1,46,900	30,54,300	32,01,200	— 62,200	1,55,100	29,31,100	30,86,200	— 1,15,000	II
9	STAMPS	2,920	5,51,778	5,54,698	2,900	4,87,500	4,90,400	— 27,400	2,900	4,91,900	4,94,800	+ 4,400	III
10	FOREST	8,91,219	32,26,344	41,17,563	8,53,100	31,88,000	40,41,100	— 46,400	8,16,800	31,56,800	39,73,600	— 67,500	IV
11	REGISTRATION	..	29,18,508	29,18,508	..	29,29,300	29,29,300	— 46,800	..	29,58,300	29,58,300	+ 29,000	V
12	CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	43,05,317	1,06,777	44,12,094	73,41,700	2,83,100	76,24,800	+ 29,52,200	71,79,700	1,83,600	73,63,300	— 2,61,500	VI
13	OTHER TAXES AND DUTIES ..	2,746	63,040	65,786	..	69,100	69,100	+ 6,800	..	69,500	69,500	+ 400	X
	TOTAL—A. ..	54,64,554	1,26,03,014	1,80,67,568	84,30 800	1,25,09,100	2,09,39,900	+ 28,88,200	82,48,400	1,22,36,800	2,04,85,200	— 4,54,700	
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.												
17	IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..	84,30,813	..	84,30,813	87,60,000	..	87,60,000	+ 6,91,000	87,96,000	..	87,96,000	+ 36,000	
18	IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	2,08,971	41,64,655	43,73,626	1,26,100	37,40,900	38,67,000	— 1,37,900	1,19,200	38,14,000	39,33,200	+ 66,200	VII
19	CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	28,404	3,31,380	3,59,784	6,100	1,11,300	1,17,400	— 1,13,900	8,200	1,60,500	1,68,700	+ 51,300	
	TOTAL—C. ..	86,68,188	44,96,035	1,31,64,223	88,92,200	38,52,200	1,27,44,400	+ 4,39,200	89,23,400	39,74,500	1,28,97,900	+ 1,53,500	
	E. Debt Services.												
22	INTEREST ON DEBT AND OTHER OBLIGATIONS ..	— 48,44,483	..	—48,44,483	—48,24,200	..	—48,24,200	— 9,64,500	— 45,64,700	..	— 45,64,700	+ 2,59,500	
23	APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT ..	4,37,749	..	4,37,749	6,15,000	..	6,15,000	— 2,44,800	9,04,400	..	9,04,400	+ 2,89,400	
	TOTAL—E. ..	— 44,06,734	..	—44,06,734	—42,09,200	..	—42,09,200	—12,09,300	— 36,60,300	..	— 36,60,300	+ 5,48,900	
	F. Civil Administration.												
25	GENERAL ADMINISTRATION ..	32,51,332	2,44,25,474	2,76,76,806	32,40,600	2,46,17,800	2,78,58,400	— 3,78,500	33,08,700	2,51,24,300	2,84,33,000	+ 5,74,600	VIII, IX and X
27	ADMINISTRATION OF JUSTICE..	18,25,857	75,24,670	93,50,527	18,43,200	72,87,600	91,30,800	— 4,27,100	18,68,100	73,84,900	92,53,000	+ 1,22,200	XI
28	JAILS AND CONVICT SETTLEMENTS	1,37,533	22,02,287	23,39,820	1,28,100	22,06,000	23,34,100	— 55,300	1,34,900	22,01,000	23,35,900	+ 1,800	XII
29	POLICE	10,36,286	1,50,33,470	1,60,69,756	10,70,100	1,50,50,800	1,61,20,900	— 17,900	10,83,200	1,51,02,200	1,61,85,400	+ 64,500	XIII
36	SCIENTIFIC DEPARTMENTS ..	26,967	62,482	89,449	64,900	27,800	92,700	+ 13,900	37,400	61,000	98,400	+ 5,700	XIV and XV
	Carried over ..	62,77,975	4,92,48,383	5,55,26,358	63,46,900	4,91,90,000	5,55,36,900	— 8,64,900	64,32,300	4,98,73,400	5,63,05,700	+ 7,68,800	

Major Head Number.	Major Head.	Accounts, 1937–1938. Charged.	Accounts, 1937–1938. Voted.	Accounts, 1937–1938. Total.	Revised Estimate, 1938–1939. Charged.	Revised Estimate, 1938–1939. Voted.	Revised Estimate, 1938–1939. Total.	Increase (+) or decrease (—) as compared with Budget Estimate, 1938–1939.	Budget Estimate, 1939–1940. Charged.	Budget Estimate, 1939–1940. Voted.	Budget Estimate, 1939–1940. Total.	Increase (+) or decrease (—) as compared with Revised Estimate, 1938–1939.	Number of Demands for Grants.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
	Brought forward ..	*62,77,975*	4,92,48,383	5,55,26,358	*63,46,900*	4,91,90,000	5,55,36,900	— 8,64,900	*64,32,300*	4,98,73,400	5,63,05,700	+ 7,68,800	
	F. Civil Administration—*cont.*												
37	EDUCATION	*60,30,123*	1,97,65,403	2,57,95,526	*63,29,900*	1,99,20,900	2,62,50,800	+ 94,200	*2,65,100*	2,61,92,200	2,64,57,300	+ 2,06,500	XV
38	MEDICAL	*5,59,596*	89,10,354	94,69,950	*5,97,900*	91,93,900	97,91,800	+ 2,700	*6,25,000*	91,22,800	97,47,800	— 44,000	XVI
39	PUBLIC HEALTH	*1,03,715*	43,03,731	44,07,446	*78,600*	30,53,300	31,31,900	— 7,65,100	*68,700*	28,31,700	29,00,400	— 2,31,500	XVII
40	AGRICULTURE	*1,27,853*	19,79,048	21,06,901	*1,03,000*	19,84,700	20,87,700	— 64,900	*1,01,800*	20,11,100	21,12,900	+ 25,200	XVIII
41	VETERINARY	*54,556*	11,87,259	12,41,815	*71,800*	12,09,400	12,81,200	+ 38,000	*65,600*	11,97,100	12,62,700	— 18,500	XIX
42	CO-OPERATION	*53,768*	12,84,488	13,38,256	*31,600*	13,75,900	14,07,500	— 52,600	*50,000*	13,77,700	14 27,700	+ 20,200	XX
43	INDUSTRIES	*1,98,583*	23,46,829	25,45,412	*1,90,600*	26,52,300	28,42,900	+ 1,25,500	*1,99,000*	24,84,400	26,83,400	— 1,59,500	XXI and XXII
47	MISCELLANEOUS DEPARTMENTS.	*39,688*	19,76,284	20,15,972	*41,700*	21,11,900	21,53,600	+ 19,500	*41,500*	21,34,800	21,76,300	+ 22,700	XXIII
	TOTAL—F. ..	*1,34,45,857*	9,10,01,779	10,44,47,636	*1,37,92,000*	9,06,92,300	10,44,84,300	— 14,67,600 * — 25,000	*78,49,000*	9,72,25,200	10,50,74,200	+ 5,89,900	
	H. Civil Works and Miscellaneous Public Improvements.												
50	CIVIL WORKS	*6,16,635*	1,17,96,200	1,24,12,835	*7,10,500*	1,26,39,400	1,33,49,900	+ 8,90,600	*6,62,900*	1,30,83,400	1,37,46,300	+ 3,96,400	XXIV, XXV and XXVI
51	INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES ..	*14,03,133*	..	14,03,133	*18,99,400*	..	18,99,400	+ 90,400	*22,55,500*	..	22,55,500	+ 3,56,100	XIV
	TOTAL—H. ..	*20,19,768*	1,17,96,200	1,38,15,968	*26,09,900*	1,26,39,400	1,52,49,300	+ 9,81,000	*29,18,400*	1,30,83,400	1,60,01,800	+ 7,52,500	
	J. Miscellaneous.												
54	FAMINE	*4,386*	3,45,403	3,49,789	..	..	..	— 100	*5,00,000*	100	5,00,100	+ 5,00,100	XXVII
55	SUPERANNUATION ALLOWANCES AND PENSIONS	*22,79,845*	68,92,453	91,72,298	*24,80,600*	72,15,800	96,96,400	+ 94,300	*25,92,100*	76,71,300	1,02,63,400	+ 5,67,000	XXVIII
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	*75,728*	9,33,419	10,09,147	..	..	(*a*)	..	..	..	(*a*)	..	
56	STATIONERY AND PRINTING ..	*1,76,884*	20,53,685	22,30,569	*1,73,700*	25,46,100	27,19,800	+ 5,62,900	*1,73,700*	17,58,200	19,31,900	— 7,87,900	XXIX
57	MISCELLANEOUS	*4,204*	4,40,933	4,45,137	*4,600*	4,46,000	4,50,600	+ 3,200	*4,600*	5,72,800	5,77,400	+ 1,26,800	XXX
	TOTAL—J. ..	*25,41,047*	1,06,65,893	1,32,06,940	*26,58,900*	1,02,07,900	1,28,66,800	+ 6,60,300	*32,70,400*	1,00,02,400	1,32,72,800	+ 4,06,000	
	TOTAL—Expenditure on Revenue Account ..	*2,77,32,680*	13,05,62,921	15,82,95,601	*3,21,74,600*	12,99,00,900	16,20,75,500	+ 22,66,800	*2,75,49,300*	13,65,22,300	16,40,71,600	+ 19,96,100	
	Excess of Revenue over Expenditure or Surplus..			17,65,931			2,43,100				..		
	GRAND TOTAL ..			16,00,61,532			16,23,18,600				16,40,71,600		

(*a*) Provided for under the capital head of account "83. Payments of commuted value of pensions."

* Represents expenditure on '45. Broadcasting' provided for in the Budget Estimate, 1938–1939. This head has been omitted from this Statement as the Revised Estimate for 1938–1939 and the Budget Estimate for 1939–1940 under the head are *Nil*.

Major and Minor Heads. (1)	Accounts, 1937–1938. (2)	Revised Estimate, 1938–1939. (3)	Budget Estimate, 1939–1940. (4)
RECEIPTS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE (FROM STATEMENT B)	17,65,931	2,43,100	..
N. PUBLIC DEBT INCURRED—			
I. PERMANENT DEBT	1,64,02,900	1,51,29,300	1,50,00,000
II. FLOATING DEBT—			
TREASURY BILLS	..	1,90,00,000	5,00,00,000
OTHER FLOATING LOANS	..	5,50,00,000	5,50,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	..	..	..
TOTAL ..	1,64,02,900	8,91,29,300	12,00,00,000
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	67,98,914	67,12,000	73,12,000
TOTAL ..	67,98,914	67,12,000	73,12,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	19,004	19,100	18,400
Carried over ..	19,004	19,100	18,400

Major and Minor Heads. (1)	Accounts, 1937–1938. (2)	Revised Estimate, 1938–1939. (3)	Budget Estimate, 1939–1940. (4)
DISBURSEMENTS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)	..	..	17,27,000
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	20,18,892	9,13,500	5,99,500
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	— 1,30,446	— 1,47,200	20,000
79. CAPITAL OUTLAY ON ELECTRIC SCHEMES ..	1,02,72,747	1,09,23,100	62,53,300
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	15,91,577	15,39,900	22,30,200
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	..	11,15,900	30,700
TOTAL ..	1,37,52,770	1,43,45,200	91,33,700
N. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	..	75,000	1,50,000
II. FLOATING DEBT—			
TREASURY BILLS	..	1,90,00,000	5,00,00,000
OTHER FLOATING LOANS	..	5,50,00,000	5,50,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	6,77,799	5,60,800	5,86,300
TOTAL ..	6,77,799	7,46,35,800	10,57,36,300
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	41,33,668	51,23,000	47,23,000
TOTAL ..	41,33,668	51,23,000	47,23,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	6,070	2,100	7,900
Carried over ..	6,070	2,100	7,900

Major and Minor Heads. (1)	Accounts, 1937–1938. (2)	Revised Estimate, 1938–1939. (3)	Budget Estimate, 1939–1940. (4)
	RS.	RS.	RS.
Brought forward ..	19,004	19,100	18,400
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing interest—			
Appropriation for Reduction or Avoidance of Debt	4,37,749	6,15,000	9,04,400
Famine Relief Fund	2,34,120	19,27,000	6,83,000
Depreciation Reserve Fund—Electricity.	4,09,017	6,44,000	7,84,200
Special Reserve Fund—Electricity ..	1,63,607	2,57,600	3,13,700
Fund for the development of Rural Water-supply	18,00,000	..	..
Depreciation Reserve Fund—Government Presses	1,45,019	1,65,000	1,51,000
General Police Fund	41,682	32,700	..
Deposits of Local Funds—District Funds	5,03,21,411	4,88,04,000	5,00,04,000
Municipal and Other Funds ..	3,12,81,394	3,50,00,100	3,13,00,100
Departmental and Judicial Deposits—Civil Deposits	8,17,25,417	7,84,66,500	6,12,67,000
Other Accounts—Subventions from Central Road Fund.	2,53,225	1,12,200	8,81,600
Deposit Account of grants for Economic Development and Improvement of Rural Areas	3,46,072	2,42,700	5,76,500
Deposit Account of the grant made by the Indian Central Cotton Committee	46,165	25,100	20,900
Deposit Account of the grant by the Imperial Council of Agricultural Research	1,49,071	1,15,500	1,29,700
Deposit Account of contributions for Cattle Improvements	2,337	4,700	2,000
Deposit Account of grant from the Central Government for the Development of Sericultural Industry.	14,340	13,600	17,900
Deposit Account of grants from the Central Government for the development of Handloom Industry ..	68,800	68,800	65,000
Deposit Account of grants from the Sugar Excise Duty	44,897	31,400	31,500
Carried over ..	16,75,03,327	16,65,45,000	14,71,50,900

Major and Minor Heads. (1)	Accounts, 1937–1938. (2)	Revised Estimate, 1938–1939. (3)	Budget Estimate, 1939–1940. (4)
	RS.	RS.	RS.
Brought forward ..	6,070	2,100	7,900
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing interest—			
Appropriation for Reduction or Avoidance of Debt (Sinking Funds) ..	..	73,700	1,47,000
Famine Relief Fund	2,16,651	21,81,800	5,82,000
Depreciation Reserve Fund—Electricity.	..	7,95,000	2,57,500
Special Reserve Fund—Electricity ..	..	3,46,500	73,500
Fund for the Development of Rural Water-supply	..	5,00,000	10,00,000
Depreciation Reserve Fund—Government Presses	32,123	60,000	1,79,000
General Police Fund	33,228	26,400	81,500
Deposits of Local Funds—District Funds	4,83,85,536	5,16,04,000	4,90,04,000
Municipal and Other Funds	3,00,79,883	3,56,00,100	3,06,50,100
Departmental and Judicial Deposits—Civil Deposits	8,32,94,737	7,84,80,600	6,18,22,000
Other Accounts—Subventions from Central Road Fund.	13,97,425	20,16,100	21,62,900
Deposit Account of grants for Economic Development and Improvement of Rural Areas	3,25,243	4,95,400	8,11,500
Deposit Account of the grant made by the Indian Central Cotton Committee	35,436	26,600	20,900
Deposit Account of the grant by the Imperial Council of Agricultural Research	1,13,113	1,22,600	1,29,700
Deposit Account of contributions for Cattle Improvements ..	2,143	4,700	2,000
Deposit Account of grant from the Central Government for the development of Sericultural Industry ..	15,485	16,900	17,800
Deposit Account of grants from the Central Government for the development of Handloom Industry ..	56,119	1,15,500	89,700
Deposit Account of grants from the Sugar Excise Duty	10,227	34,500	30,900
Carried over ..	16,40,03,419	17,25,02,500	14,70,69,900

Major and Minor Heads. (1)	Accounts, 1937–1938. (2)	Revised Estimate, 1938–1939. (3)	Budget Estimate, 1939–1940. (4)
	RS.	RS.	RS.
Brought forward ..	16,75,03,327	16,65,45,000	14,71,50,900
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	33,60,756	33,75,300	33,84,500
PERMANENT ADVANCES	36,883	13,000	10,000
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES	2,37,886	..	..
ACCOUNTS WITH THE GOVERNMENT OF BURMA	3,24,703	3,25,000	3,25,000
ACCOUNTS WITH THE RESERVE BANK ..	78,145	1,37,000	1,20,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ..	69,89,099	2,48,96,000	67,55,000
OTHER SUSPENSE ACCOUNTS	1,55,74,497	1,58,51,000	1,57,24,000
CHEQUES AND BILLS	2,23,99,523	2,73,50,000	3,17,20,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	10,496	1,31,500	41,500
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	4,560	75,000	1,50,000
TOTAL ..	21,65,19,875	23,86,98,800	20,53,80,900
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	32,76,403	61,84,100	1,01,62,500
LOANS TO GOVERNMENT SERVANTS ..	1,58,331	1,51,000	1,13,000
TOTAL ..	34,34,734	63,35,100	1,02,75,500
S. REMITTANCES—			
CASH REMITTANCES	23,21,33,346	22,74,25,000	22,44,25,000
REMITTANCES BY BILLS	66,35,545	61,60,000	61,60,000
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	12,28,83,712	9,25,00,000	9,25,00,000
INTER PROVINCIAL SUSPENSE ACCOUNT	7,17,997	9,50,000	9,50,000
TOTAL ..	36,23,70,600	32,70,35,000	32,40,35,000
TOTAL—RECEIPTS ..	**60,72,92,954**	**66,81,53,300**	**66,70,03,400**
V. Opening Cash Balance ..	**1,25,75,091**	**1,36,87,023**	**55,10,023**
GRAND TOTAL ..	**61,98,68,045**	**68,18,40,323**	**67,25,13,423**

Major and Minor Heads. (1)	Accounts, 1937–1938. (2)	Revised Estimate, 1938–1939. (3)	Budget Estimate, 1939–1940. (4)
	RS.	RS.	RS.
Brought forward ..	16,40,03,419	17,25,02,500	14,70,69,900
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	32,93,113	33,08,500	33,11,500
Permanent Advances	14,205	14,000	10,000
Accounts with Foreign Governments and Indian States	..	..	..
Accounts with the Government of Burma	3,24,703	3,25,000	3,25,000
Accounts with the Reserve Bank ..	1,19,796	1,20,000	1,20,000
IV. Suspense—			
Cash Balance Investment Account ..	1,49,60,588	2,11,79,500	25,00,000
Other Suspense Accounts	1,56,00,945	1,58,34,000	1,57,24,000
Cheques and Bills	2,21,01,618	2,74,50,000	3,17,20,000
Departmental and Similar Accounts ..	71,416	71,500	41,500
V. Miscellaneous— Miscellaneous—Government Account ..	12	..	..
TOTAL ..	22,04,89,815	24,08,05,000	20,08,21,900
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	55,57,347	1,41,75,300	2,18,35,700
Loans to Government Servants	1,85,302	61,000	1,14,000
TOTAL ..	57,42,649	1,42,36,300	2,19,49,700
S. REMITTANCES—			
Cash Remittances	23,14,00,252	22,75,75,000	22,44,35,000
Remittances by Bills	65,12,513	61,60,000	61,60,000
Adjusting Account between Central and Provincial Governments	12,27,66,344	9,25,00,000	9,25,00,000
Inter Provincial Suspense Account ..	7,05,212	9,50,000	9,50,000
TOTAL ..	36,13,84,321	32,71,85,000	32,40,45,000
TOTAL—DISBURSEMENTS ..	**60,61,81,022**	**67,63,30,300**	**66,81,36,600**
V. Closing Cash Balance ..	**1,36,87,023**	**55,10,023**	**43,76,323**
GRAND TOTAL ..	**61,98,68,045**	**68,18,40,323**	**67,25,13,423**

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